

EXHIBIT J

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March 24, 2006

FILE

Mr. David Sherbin
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Delphi Corporation et al. - Chapter 11 Proceedings
Monthly Statement of Fees and Disbursements

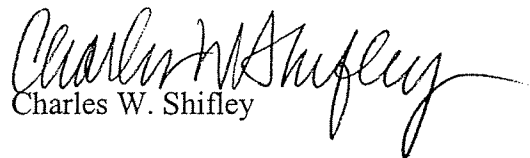
Dear David:

Enclosed please find our monthly statement for legal services rendered to the above referenced debtors and debtors-in-possession (collectively the "Debtors") and for reimbursement of expenses incurred in connection with such representation from January 4, 2006 through January 30, 2006 (the "Fee Period").

The total invoice for the Fee Period is \$7,634.18, which is composed of (i) \$7,586.00 for fees and (ii) \$48.18 for expenses.

Please feel free to contact me with any questions.

Very truly yours,


Charles W. Shifley

CWS/sls
Enclosure

Mr. David Sherbin
March 24, 2006
Page 2

cc: Joseph Papelian, Esq.
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